

CAPITAL PROJECT FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

DEVELOPMENT IMPACT FEES FUNDS 590, 560, 540, 580

This fund was established as a depository for various development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of public facilities as a result of City growth.

ASSESSMENT DISTRICT IMPROVEMENT FUNDS 500

This fund was established as a depository for monies received from issuance of bonds for various assessment districts. The monies are used to finance the construction of public works improvements in the related districts.

MISCELLANEOUS CAPITAL IMPROVEMENT PROGRAM FUNDS 700

Included as part of this group are the following:

Capital Improvement Projects Funds 713 and 714

The Capital Improvement Fund was established to set aside monies for capital improvement projects. This fund does not generate revenues from any source except by transfer from other funds and interest earned on monies in the fund. Monies transferred to the fund are expended for budgeted capital improvement projects and monies remaining after completion of a project are transferred back to the fund from which the project was originally financed.

Park Acquisition Development Fund 715

This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision.

Residential Construction Tax Fund 717

This fund is a depository for fees levied for the construction, replacement or conversion of all dwelling units within the City including hotels and motels.

Bicycle Facilities Fund 723

This fund is a depository for local Transportation Development Act funds, Article 3.0, received from the County for the purpose of bicycle related programs; these funds must be applied for.

Sewer Facility Replacement Fund 733

This fund is a depository for a portion of the revenue derived from the monthly sewer service charge. Monies in this fund shall be used solely for the purpose of refurbishment and/or replacement of sewerage facilities including related evaluation, engineering and utility modification costs.

Transportation Partnership Fund 735

This fund is a depository for the revenues received from the State and Local Transportation Partnership Program. Funds must be spent on street purposes.

Trans Equity Act 21 Fund 737

This fund is a depository for revenues received from the federal government under the Transportation Equity Act of the 21st Century. Funds must be spent on street purposes.

Traffic Congestion Relief Fund 739

This fund is a depository for revenues allocated to the City under Streets and Highways Code Section 2182 and Revenue and Taxation Code Section 7104. Funds must be expended for maintenance or reconstruction of public streets and roads no later than the end of the fiscal year following the fiscal year in which the allocation is received. Any funds not expended within that period must be returned to the State Controller.

TRANSPORTATION DIF FUNDS 590

EXPENDITURES

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
Supplies and Services	108,101	467,550	386,770	544,020
Other Expenses	798,088	3,295,708	1,449,764	268,496
Transfers Out	7,014,138	1,051,948	12,172	12,172
CIP Project Expenditures	3,030,286	2,981,468	1,227,500	3,159,000
EXPENDITURE TOTALS	\$10,950,613	\$7,796,674	\$3,076,206	\$3,983,688

Expenditures by Fund

FUND	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
591 Transportation DIF	3,733,099	6,274,466	3,004,308	3,910,539
592 Interim SR125 DIF	7,217,514	1,522,208	71,898	73,149
EXPENDITURE TOTALS	\$10,950,613	\$7,796,674	\$3,076,206	\$3,983,688

REVENUES

	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
Use of Money & Property	1,540,511	1,293,395	982,885	982,885
Revenue from Other Agencies	0	2,094,795	800,000	800,000
Development Impact Fees	2,409,122	3,381,031	2,807,483	2,807,483
Other Revenue	502,843	255,000	0	0
Transfers In	8,000,000	0	0	0
REVENUE TOTALS	\$12,452,476	\$7,024,221	\$4,590,368	\$4,590,368

Revenues by Fund

FUND	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
591 Transportation DIF	10,652,285	4,713,478	2,543,475	2,543,475
592 Interim SR125 DIF	1,800,191	2,310,743	2,046,893	2,046,893
REVENUE TOTALS	\$12,452,476	\$7,024,221	\$4,590,368	\$4,590,368

PUBLIC FACILITIES DIF 560

EXPENDITURES

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
Supplies and Services	108,995	184,500	151,500	126,500
Other Expenses	1,188,407	1,192,381	1,460,620	1,471,992
Capital	1,061,478	579,750	804,000	30,000
Transfers Out	1,669,458	1,729,334	2,291,470	4,502,739
CIP Project Expenditures	5,318,846	15,097,855	3,376,489	10,987,000
EXPENDITURE TOTALS	\$9,347,184	\$18,783,820	\$8,084,079	\$17,118,231

Expenditures by Department

DEPT	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
567 DIF-Adamo Property Acquisition	37,981	39,120	40,294	41,503
571 General Administration	667,179	1,076,481	1,321,120	1,332,492
572 Civic Center Expansion	476,317	4,193,450	380,000	1,200,387
573 Police Facilities Remodel	5,355,856	500,100	939,860	1,065,093
574 Corporation Yard Relocation	2,118,295	1,684,460	1,954,415	1,664,098
575 Library for Eastern Territory	234,683	496,277	30,000	11,305,262
576 Fire Suppression Sys Expansion	415,302	9,913,669	1,400,218	491,224
577 Geographic Information System	25,171	0	5,000	5,000
578 Mainframe Computer Expansion	14,138	14,138	13,172	13,172
579 Telephone Switch Expansion	2,262	0	0	0
582 Recreation Facilities	0	866,125	2,000,000	0
EXPENDITURE TOTALS	\$9,347,184	\$18,783,820	\$8,084,079	\$17,118,231

PUBLIC FACILITIES DIF 560

REVENUES

	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
Use of Money & Property	1,082,142	1,265,485	953,094	953,094
Development Impact Fees	6,769,338	12,510,088	9,719,598	9,719,598
Other Revenue	0	147	0	0
Transfers In	0	1,037,810	0	0
REVENUE TOTALS	\$7,851,480	\$14,813,530	\$10,672,692	\$10,672,692

Revenues by Department

DEPT	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
567 DIF-Adamo Property Acquisition	43,234	35,170	25,517	25,517
571 General Administration	285,134	385,926	376,686	376,686
572 Civic Center Expansion	2,024,991	4,946,077	2,491,697	2,491,697
573 Police Facilities Remodel	2,187,469	2,276,710	2,020,519	2,020,519
574 Corporation Yard Relocation	1,238,397	1,947,132	1,234,251	1,234,251
575 Library for Eastern Territory	1,619,566	1,977,520	2,078,913	2,078,913
576 Fire Suppression Sys Expansion	389,749	1,023,175	496,381	496,381
577 Geographic Information System	11,307	51,699	51,699	51,699
578 Mainframe Computer Expansion	8,270	22,889	22,889	22,889
579 Telephone Switch Expansion	36,699	46,269	48,251	48,251
581 Records Management System	6,664	17,067	17,067	17,067
582 Recreation Facilities	0	2,083,896	1,808,822	1,808,822
REVENUE TOTALS	\$7,851,480	\$14,813,530	\$10,672,692	\$10,672,692

SEWER DIF FUNDS 540

EXPENDITURES

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
Other Expenses	6,508	105,648	108,170	110,251
Transfers Out	3,493	3,493	1,403,007	3,007
CIP Project Expenditures	1,022,370	3,374,596	1,839,800	0
EXPENDITURE TOTALS	\$1,032,371	\$3,483,737	\$3,350,977	\$113,258

Expenditures by Fund

FUND	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
541 Tel Cyn Sewer Basin Plan DIF	308,162	10,344	1,411,378	12,231
542 Tel Cyn Drainage Plan DIF	98,562	8,976	9,038	9,490
543 Pumped Sewer Dev Impact Fee	0	80,418	80,418	80,418
551 Poggi Cyn Sewer Basin DIF	98,286	8,081	848,689	9,556
553 Salt Creek Sewer Basin DIF	527,361	3,375,918	1,001,454	1,563
EXPENDITURE TOTALS	\$1,032,371	\$3,483,737	\$3,350,977	\$113,258

REVENUES

	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
Use of Money & Property	1,260,991	467,810	777,877	777,877
Development Impact Fees	1,048,224	2,319,523	1,001,855	1,001,855
Transfers In	2,700,000	2,524,596	1,000,000	0
REVENUE TOTALS	\$5,009,215	\$5,311,929	\$2,779,732	\$1,779,732

Revenues by Fund

FUND	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
541 Tel Cyn Sewer Basin Plan DIF	1,732,570	268,020	292,399	292,399
542 Tel Cyn Drainage Plan DIF	522,784	1,694,788	297,680	297,680
543 Pumped Sewer Dev Impact Fee	31,152	111,165	115,409	115,409
551 Poggi Cyn Sewer Basin DIF	651,809	483,470	593,453	593,453
553 Salt Creek Sewer Basin DIF	2,070,900	2,754,486	1,480,791	480,791
REVENUE TOTALS	\$5,009,215	\$5,311,929	\$2,779,732	\$1,779,732

OTHER DIF FUND 580

EXPENDITURES

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
Other Expenses	537,229	753,028	753,119	753,194
EXPENDITURE TOTALS	\$537,229	\$753,028	\$753,119	\$753,194

Expenditures by Fund

FUND	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
587 OR Vlg Pedestrian Ramp DIF Fnd	537,229	753,028	753,119	753,194
EXPENDITURE TOTALS	\$537,229	\$753,028	\$753,119	\$753,194

REVENUES

	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
Use of Money & Property	122,079	49,530	68,756	68,756
Development Impact Fees	99,735	588,221	732,105	732,105
REVENUE TOTALS	\$221,814	\$637,751	\$800,861	\$800,861

Revenues by Fund

FUND	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
587 OR Vlg Pedestrian Ramp DIF Fnd	221,814	637,751	800,861	800,861
REVENUE TOTALS	\$221,814	\$637,751	\$800,861	\$800,861

ASSESS DIST IMPROVEMENT FUNDS 500

EXPENDITURES

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
CIP Project Expenditures	13,123	0	0	0
EXPENDITURE TOTALS	\$13,123	\$0	\$0	\$0

Expenditures by Fund

FUND	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
507 Otay Valley Rd AD 90-2 Improv	13,123	0	0	0
EXPENDITURE TOTALS	\$13,123	\$0	\$0	\$0

REVENUES

	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
Use of Money & Property	98,892	101,716	48,120	48,120
Other Revenue	11,176	9,675	11,084	0
REVENUE TOTALS	\$110,068	\$111,391	\$59,204	\$48,120

Revenues by Fund

FUND	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
501 Otay Lakes Rd AD 88-2 Improv	6,513	4,870	4,017	4,017
503 East H St AD 87-1 Improv	8,409	6,440	5,304	5,304
507 Otay Valley Rd AD 90-2 Improv	22,916	44,230	0	0
512 EL Greens II AD 94-1 Improv	60,653	45,930	37,878	37,878
515 Twin Oaks Ave AD 96-1 Improv	7,068	7,476	8,974	634
516 Oxford St AD 97-1 Improv	4,509	2,445	3,031	287
REVENUE TOTALS	\$110,068	\$111,391	\$59,204	\$48,120

MISCELLANEOUS CIP FUNDS 700

EXPENDITURES

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
Supplies and Services	0	16,500	0	0
Other Expenses	1,622,099	0	50,000	50,000
Transfers Out	6,388,528	4,710,973	191,503	105,279
CIP Project Expenditures	22,518,845	10,462,103	4,241,840	1,255,433
EXPENDITURE TOTALS	\$30,529,472	\$15,189,576	\$4,483,343	\$1,410,712

Expenditures by Fund

FUND	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ADOPTED	FY 2005 ADOPTED
713 Capital Improvement Projects	0	7,551,000	104,855	0
714 CIP - Fiscal Agent	19,703,233	1,103,487	135,000	0
715 Park Acquisition & Development	155,002	3,526,594	1,959,354	187,500
717 Resid. Construction/Conversion	1,476,034	1,565,002	1,666,243	920,205
723 Bicycle Facilities	116,129	0	287,384	0
733 Sewer Facility Replacement	620,892	940,000	327,500	300,000
735 Transportation Partnership	1,457,699	3,493	3,007	3,007
737 Trans Equity Act - 21	5,759,275	0	0	0
739 Traffic Congestion Relief Fund	1,241,208	500,000	0	0
EXPENDITURE TOTALS	\$30,529,472	\$15,189,576	\$4,483,343	\$1,410,712

REVENUES

	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
Other Local Taxes	1,177,828	1,150,000	1,200,000	1,200,000
Use of Money & Property	1,414,739	1,565,879	774,676	774,676
Revenue from Other Agencies	6,364,910	9,662,980	1,438,009	1,150,625
Charges for Services	519,932	469,501	483,580	0
Development Impact Fees	312,706	4,234,252	2,885,204	1,400,000
Other Revenue	64,253,445	-7,870	0	0
Transfers In	0	0	658,230	51,200
REVENUE TOTALS	\$74,043,560	\$17,074,742	\$7,439,699	\$4,576,501

Revenues by Fund

FUND	FY 2002 ACTUAL	FY 2003 PROJECTED	FY 2004 ESTIMATED	FY 2005 ESTIMATED
713 Capital Improvement Projects	4,134,914	5,139,836	276,483	276,483
714 CIP - Fiscal Agent	60,662,289	763,417	8,251	8,251
715 Park Acquisition & Development	422,719	4,345,012	3,034,705	1,531,271
717 Resid. Construction/Conversion	1,463,090	1,337,900	1,360,586	1,360,586
723 Bicycle Facilities	105,475	225,929	384,195	96,811

MISCELLANEOUS CIP FUNDS 700

733	Sewer Facility Replacement	842,830	733,601	1,314,214	241,834
735	Transportation Partnership	11,154	1,049,180	1,035,791	1,035,791
737	Trans Equity Act - 21	5,850,439	2,007,767	0	0
738	Cal Trans STIP	0	1,145,000	0	0
739	Traffic Congestion Relief Fund	550,650	327,100	25,474	25,474
REVENUE TOTALS		\$74,043,560	\$17,074,742	\$7,439,699	\$4,576,501